

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA, ) Case No. 1:18-cv-00102-LCB-JEP  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 MARK A. LOVELY, )  
 )  
 Defendant. )  
 )

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**UNITED STATES' ANSWER TO COUNTERCLAIM**

The United States submits this answer to the defendant Mark A. Lovely's "Common Law Compulsory Counterclaim." (Dkt. No. 4, pp. 7-11).

The United States liberally construes Mr. Lovely's counter claim as a claim for a tax refund for any amounts paid in connection with his 1999 through 2018 tax years. The United States denies Mr. Lovely is entitled to a refund for the 1999 through 2018 tax years.

Mr. Lovely also seeks an injunction against the IRS for bringing this action. The United States asserts that the Court lacks subject matter jurisdiction to grant the relief requested. The United States denies all other allegations of Mr. Lovely's counter claim.

Date: November 19, 2018

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*/s/* Erin F. Darden  
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## CERTIFICATE OF SERVICE

I hereby certify that on November 19, 2018, I electronically filed the foregoing ANSWER with the Clerk of Court using the CM/ECF system, which will send notification of such filing to those registered to receive it. I also served a copy via first-class mail to:

Mark A. Lovely  
1235 Amy Lee Trial  
Kernersville, NC 27284

*/s/ Erin F. Darden*  
ERIN F. DARDEN  
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